

## § 2520.104a-5

Constitution Avenue NW., Washington, DC 20210, or by delivering it during normal working hours to Room N-5644, U.S. Department of Labor, 200 Constitution Avenue NW., Washington, DC.

(d) *Effect.* This section is effective April 10, 1978, and supersedes prior § 2520.104a-4 published on April 23, 1976 (41 FR 16964).

[43 FR 10151, Mar. 10, 1978; 43 FR 14010, Apr. 4, 1978, as amended at 54 FR 8629, Mar. 1, 1989]

## § 2520.104a-5 Annual reporting filing requirements.

(a) *Filing obligation.* Except as provided in § 2520.104a-6, the administrator of an employee benefit plan required to file an annual report pursuant to section 104(a)(1)(A) of the Act shall file an annual report containing the items prescribed in § 2520.103-1 within:

(1) Eleven and one half months after the close of the plan year which begins in 1975, or December 15, 1977, whichever is later; and

(2) Seven months after the close of any plan year which begins after December 31, 1975, unless extended. See “When to file” instructions of the appropriate Annual Return/Report Form.

(b) *Where to file.* The annual report described in § 2520.103-1 shall be filed in accordance with and at the address provided in the instructions to the Annual Return/Report Form.

[43 FR 10152, Mar. 10, 1978; 43 FR 14010, Apr. 4, 1978]

## § 2520.104a-6 Annual reporting for plans which are part of a group insurance arrangement.

(a) *General.* A trust or other entity described in § 2520.104-43(b) that files an annual report in accordance with the terms of subsections (b) and (c) shall be deemed to have filed such report in accordance with § 2520.104a-6 for purposes of § 2520.104-43.

(b) *Date of filing.* The annual report shall be filed within:

(1) Eleven and one-half months after the close of the fiscal year of the trust or other entity described in § 2520.104-43 which begins in 1975 or December 15, 1977, whichever is later; and

(2) Seven months after the close of the fiscal year of the trust or other entity which begins after December 31, 1975, unless extended. See “When to

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file” instructions of the appropriate Annual Return/Report Form.

(c) *Where to file.* The annual report prescribed in § 2520.103-2 shall be filed in accordance with and at the address provided in the instructions to the Annual Return/Report Form.

[43 FR 10152, Mar. 10, 1978; 43 FR 14010, Apr. 4, 1978]

## § 2520.104a-7 Summary of material modification.

The administrator of an employee benefit plan subject to the provisions of part 1 of title I of the Act, and not otherwise exempt from the requirement to file and distribute a summary plan description, shall file a summary description of modifications or changes described in section 102(a)(1) of the Act with the Secretary no later than the date on which the summary description is required to be disclosed to participants and beneficiaries by § 2520.104b-3.

[45 FR 14032, Mar. 4, 1980]

## Subpart F—Disclosure Requirements

(The information collection requirements contained in subpart F were approved by the Office of Management and Budget under control number 1210-0016)

## § 2520.104b-1 Disclosure.

(a) *General disclosure requirements.* The administrator of an employee benefit plan covered by part 1 of title I of the Act must disclose certain material, including reports, statements and documents, to participants and beneficiaries. Disclosure under part 1 takes three forms. First, the plan administrator must, by direct operation of law, furnish certain material to all participants covered under the plan and beneficiaries receiving benefits under the plan (other than beneficiaries under a welfare plan) at stated times or if certain events occur. Second, the plan administrator must furnish certain material to individual participants and beneficiaries upon their request. Third, the plan administrator must make certain material available to participants and beneficiaries for inspection at reasonable times and places.